



3013 (02-02-05)

ANNUAL REPORT

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

Principal Office: 75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLATTEVILLE WATER & SEWER UTILITY

Utility Address: 75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

When was utility organized? 12/31/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS CYNTHIA J. MARTENS

Title: UTILITY OFFICE MANAGER

Office Address:

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 225

Fax Number: (608) 348 - 7812

E-mail Address: martensc@platteville.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR LYNN SCHLAGER

Title: PRESIDENT

Office Address:

255 E MADISON STREET

PLATTEVILLE, WI 53818

Telephone: (608) 348 - 9575

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: JOHNSON, BLOCK AND COMPANY, INC
229 HIGH STREET
MINERAL POINT, WI 53565-1209

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:****Date of most recent audit report:** 5/17/2004**Period covered by most recent audit:** JANUARY 1 - DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR HOWARD B. CROFOOT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 240**Fax Number:** (608) 348 - 4154**E-mail Address:** crofooth@platteville.org

Name: MR IRVIN LUPEE**Title:** UTILITY SUPERINTENDENT**Office Address:**

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818

Telephone: (608) 348 - 9741 EXT 248**Fax Number:** (608) 348 - 7812**E-mail Address:** pwwtp248@centurytel.net

Name: MR LON PLUCKHAHN**Title:** CITY MANAGER**Office Address:**

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 222**Fax Number:** (608) 348 - 7812**E-mail Address:** pluckhahn1@platteville.org

Name of utility commission/committee: Platteville Water & Sewer Commission

Names of members of utility commission/committee:

MR DUANE FORD

MR KEN KILIAN

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MRS EILEEN NICKELS

MR BILL NIEHAUS, SECRETARY

MR MIKE PENN

Is sewer service rendered by the utility? YES

If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/27/1983

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,547,531	2,577,955	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,411,022	1,419,829	2
Depreciation Expense (403)	406,150	415,727	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	227,466	225,307	5
Total Operating Expenses	2,044,638	2,060,863	
Net Operating Income	502,893	517,092	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	502,893	517,092	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	28,331	29,487	10
Miscellaneous Nonoperating Income (421)	193,307	393,227	11
Total Other Income	221,638	422,714	
Total Income	724,531	939,806	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(143,947)	0	12
Other Income Deductions (426)	191,546	188,281	13
Total Miscellaneous Income Deductions	47,599	188,281	
Income Before Interest Charges	676,932	751,525	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	58,835	78,935	14
Amortization of Debt Discount and Expense (428)	6,686	14,407	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	82,506	89,245	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	148,027	182,587	
Net Income	528,905	568,938	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,754,660	1,784,472	20
Balance Transferred from Income (433)	528,905	568,938	21
Miscellaneous Credits to Surplus (434)	0	6,401,250	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,283,565	8,754,660	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,547,531		2,547,531	1
Total (Acct. 400):	2,547,531	0	2,547,531	
Operation and Maintenance Expense (401-402):				
Derived	1,411,022		1,411,022	2
Total (Acct. 401-402):	1,411,022	0	1,411,022	
Depreciation Expense (403):				
Derived	406,150		406,150	3
Total (Acct. 403):	406,150	0	406,150	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	227,466		227,466	5
Total (Acct. 408):	227,466	0	227,466	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	502,893	0	502,893	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

EARNED FROM WATER OPERATING ACCT	3,845	0	3,845	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
EARNED FROM SEWER OPERATING ACCT. & REPLACEM	24,486	0	24,486 12
Total (Acct. 419):	28,331	0	28,331
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	98,269	98,269 13
Contributed Plant - Sewer	[REDACTED]	89,384	89,384 14
INTEREST SUBSIDY (WWTP PHOSPHOROUS REMOVAL)	0	5,654	5,654 15
Total (Acct. 421):	0	193,307	193,307
TOTAL OTHER INCOME:	28,331	193,307	221,638

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(143,947)	[REDACTED]	(143,947) 16
NONE	0	0	0 17
Total (Acct. 425):	(143,947)	0	(143,947)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	51,430	51,430 18
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	140,116	140,116 19
Total (Acct. 426):	0	191,546	191,546
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(143,947)	191,546	47,599

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	58,835	[REDACTED]	58,835 20
Total (Acct. 427):	58,835	0	58,835
Amortization of Debt Discount and Expense (428):			
BOND & LOAN EXPENSE	6,686	[REDACTED]	6,686 21
Total (Acct. 428):	6,686	0	6,686
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	82,506	[REDACTED]	82,506 23
Total (Acct. 430):	82,506	0	82,506

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	148,027	0	148,027
NET INCOME:	527,144	1,761	528,905
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,148,464	6,606,196	8,754,660 26
Total (Acct. 216):	2,148,464	6,606,196	8,754,660
Balance Transferred from Income (433):			
Derived	527,144	1,761	528,905 27
Total (Acct. 433):	527,144	1,761	528,905
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,675,608	6,607,957	9,283,565

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,377,955	0	1,169,576	0	2,547,531	1
Less: interdepartmental sales	513		800	0	1,313	2
Less: interdepartmental rents	3,600	0		0	3,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	9,340				9,340	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,364,502	0	1,168,776	0	2,533,278	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	312,922		312,922	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	360,954		360,954	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,100		1,100	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	802		802	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	675,778	0	675,778	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6.5	1
Electric		2
Gas		3
Sewer	8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,188,533	22,924,342	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,390,644	10,397,493	2
Net Utility Plant	14,797,889	12,526,849	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	14,797,889	12,526,849	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,029	1,607	8
Special Funds (125-128)	2,108,600	2,485,644	9
Total Other Property and Investments	2,109,629	2,487,251	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,118	7,087	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	325	325	12
Temporary Cash Investments (136)	260,163	190,084	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	419,115	417,647	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	43,105	42,763	18
Materials and Supplies (151-163)	32,032	30,891	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	762,858	688,797	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,207	57,894	24
Other Deferred Debits (182-186)	277,338	226,535	25
Total Deferred Debits	328,545	284,429	
Total Assets and Other Debits	17,998,921	15,987,326	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,328,927	2,328,927	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	9,283,565	8,754,660	28
Total Proprietary Capital	11,612,492	11,083,587	
LONG-TERM DEBT			
Bonds (221-222)	955,000	1,385,000	29
Advances from Municipality (223)	2,067,201	2,283,060	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,022,201	3,668,060	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	123,441	437,740	33
Payables to Municipality (233)	74,732	36,343	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	173,331	171,407	36
Interest Accrued (237)	42,068	62,556	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	32,820	14,602	41
Total Current and Accrued Liabilities	446,392	722,648	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	2,917,836	513,031	44
Total Deferred Credits	2,917,836	513,031	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	17,998,921	15,987,326	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,724,491	14,199,851	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,066,132	7,270,629	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,833,033	6,716,842	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)		301,897			9
Total Utility Plant	8,899,165	14,289,368	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,996,476	3,436,073	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	657,078	2,301,017	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,653,554	5,737,090	0	0	
Net Utility Plant	6,245,611	8,552,278	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,388,880	5,242,064			7,630,944	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	165,068	241,082			406,150	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,960	(13,960)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	179,028	227,122	0	0	406,150	16
Debits during year						17
Book cost of plant retired	14,905	11,371			26,276	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	556,527	2,021,742			2,578,269	
					0	
					0	23
					0	24
Total debits	571,432	2,033,113	0	0	2,604,545	25
Balance end of year (111.1)	1,996,476	3,436,073	0	0	5,432,549	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	605,648	2,160,901			2,766,549	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,430	140,116			191,546	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	51,430	140,116	0	0	191,546	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	657,078	2,301,017	0	0	2,958,095	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	24,936	23,714	2
Sewer utility (154)	7,096	7,177	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>32,032</u>	<u>30,891</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 BOND ISSUE	998	428	0	1
1999 GENERAL OBLIGATION PROMISSORY NOTE	4,004	428	37,040	2
2001 GENERAL OBLIGATION PROMISSORY NOTE	56	428	321	3
2003 GENERAL OBLIGATION PROMISSORY NOTE	1,629	428	13,846	4
Total			51,207	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,328,927	1
Changes during year (explain):		2
Balance end of year	<u>2,328,927</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MUNICIPAL REVENUE BONDS	08/01/1993	08/01/2005	4.30%	955,000	1
Total Bonds (Account 221):				955,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 955,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 GENERAL OBLIGATION NOTE - NEW	04/01/1999	12/01/2008	4.10%	174,339	1
1999 GENERAL OBLIGATION NOTE - REFINANCE	04/01/1999	12/01/2014	4.50%	522,628	2
1999 PUBLIC LANDS LOAN	03/15/1999	03/15/2009	5.75%	115,552	3
2001 GENERAL OBLIGATION NOTE	10/15/2001	12/01/2010	3.75%	53,824	4
2002 GENERAL OBLIGATION NOTE	01/18/2002	03/15/2021	6.75%	151,943	5
2002 GENERAL OBLIGATION NOTE	09/27/2002	09/27/2012	3.60%	225,153	6
2003 GENERAL OBLIGATION NOTE	07/01/2003	12/01/2012	2.46%	757,517	7
1998 PUBLIC LANDS LOAN	03/15/1998	03/15/2008	5.75%	66,245	8
Total for Account 223				<u>2,067,201</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	171,407	1
Accruals:		
Charged water department expense	193,510	2
Charged electric department expense	33,956	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	227,466	
Taxes paid during year:		
County, state and local taxes	171,407	6
Social Security taxes	51,232	7
PSC Remainder Assessment	2,903	8
Other (explain):		
NONE		9
Total payments and other debits	225,542	
Balance end of year	173,331	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 Municipal Revenue Bond	28,098	58,835	67,435	19,498	1
Subtotal	28,098	58,835	67,435	19,498	
Advances from Municipality (223)					
2000 PUBLIC LANDS LOAN	0			0	2
1996 GENERAL OBLIGATION NOTE	0			0	3
2001 GENERAL OBLIGATION NOTE	204	2,424	2,448	180	4
1998 PUBLIC LANDS LOAN	3,679	3,985	4,648	3,016	5
2002 GENERAL OBLIGATION NOTE	2,242	8,750	8,966	2,026	6
1999 GENERAL OBLIGATION NOTE - NEW	741	8,767	8,897	611	7
1999 PUBLIC LANDS LOAN	6,163	6,882	7,785	5,260	8
1999 GENERAL OBLIGATION NOTE - REFINANCE	2,026	24,179	24,310	1,895	9
2002 GENERAL OBLIGATION NOTE - PRIOR SERVICE	8,393	10,328	10,602	8,119	10
2003 GENERAL OBLIGATION NOTE	11,010	17,191	26,738	1,463	11
Subtotal	34,458	82,506	94,394	22,570	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	62,556	141,341	161,829	42,068	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SEWER - SPECIAL ASSESSMENTS	1,029	2
Total (Acct. 124):	1,029	
Sinking Funds (125):		
REDEMPTION FUND INVESTMENT	376,636	3
Total (Acct. 125):	376,636	
Depreciation Fund (126):		
DEPRECIATION FUND INVESTMENT	76,445	4
Total (Acct. 126):	76,445	
Other Special Funds (128):		
DEBT RESERVE FUND	573,323	5
SEWER REPLACEMENT FUND	1,082,196	6
Total (Acct. 128):	1,655,519	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	183,330	10
Electric		11
Sewer (Regulated)	235,785	12
Other (specify):		
NONE		13
Total (Acct. 142):	419,115	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
BALANCE - 2004 PUBLIC FIRE PROTECTION	40,658	17
TAX ROLL & MISCELLANEOUS	2,447	18
Total (Acct. 145):	43,105	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WRF PRIOR SERVICE LOAN (PSC AUTHORIZATION LETTER 12-30-02)	111,661	24
SLUDGE HAULING DISPOSAL (PSC AUTHORIZATION LETTER 12-18-03)	73,037	25
PAINT WATER TOWER (PSC AUTHORIZATION LETTER 10-15=04)	92,640	26
Total (Acct. 186):	277,338	
Payables to Municipality (233):		
BALANCE OF SHARED ADMIN. COST FOR 2004	74,732	27
Total (Acct. 233):	74,732	
Other Deferred Credits (253):		
Regulatory Liability	2,735,002	28
WATER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	72,953	29
SEWER - ACCUMULATED VACATION, SICK LEAVE - VESTED PROTION	109,881	30
Total (Acct. 253):	2,917,836	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,026,829	0	7,269,963	0	13,296,792	1
Materials and Supplies	24,325	0	7,136	0	31,461	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,192,678	0	4,339,068	0	6,531,746	4
Customer Advances for Construction					0	5
Regulatory Liability	264,350	0	1,103,150	0	1,367,500	6
					0	7
Average Net Rate Base	3,594,126	0	1,834,881	0	5,429,007	
Net Operating Income	359,848	0	143,045	0	502,893	8
Net Operating Income as a percent of						
Average Net Rate Base	10.01%	N/A	7.80%	N/A	9.26%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	556,527	0	2,021,742	0	2,578,269	2
Other (specify): REPLACEMENT FUND - FULLY RETIRED			300,680		300,680	3
Deduct charges:						
Miscellaneous Amortization (425)	27,826		116,121		143,947	4
Other (specify): NONE					0	5
Balance End of Year	528,701	0	2,206,301	0	2,735,002	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Wisconsin Retirement Fund - Prior Service Loan - PSC Authorization Letter dated December 30, 2002 - File # 4700

Sludge Disposal - PSC Authorization Letter dated December 18, 2003 - File # 4700

Water Tower Painting - PSC Authorization Letter dated October 15, 2004 - File # 4700

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - \$40,657 is for the Balance of the 2004 Public Fire Protection which was recorded after all construction work had been entered.

Account 233 - \$74,732 is for the Balance of the 2004 costs that are shared with the City of Platteville. These include: salaries, supply/service expenditures, administrative costs for insurance, etc.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,300,191	1,314,388	1
Total Sales of Water	1,300,191	1,314,388	
Other Operating Revenues			
Forfeited Discounts (470)	3,422	3,889	2
Miscellaneous Service Revenues (471)	4	0	3
Rents from Water Property (472)	44,733	37,679	4
Interdepartmental Rents (473)	3,600	3,600	5
Other Water Revenues (474)	26,005	26,165	6
Total Other Operating Revenues	77,764	71,333	
Total Operating Revenues	1,377,955	1,385,721	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	187,217	178,710	8
Water Treatment Expenses (640-652)	63,881	63,479	9
Transmission and Distribution Expenses (660-678)	126,317	150,760	10
Customer Accounts Expenses (901-905)	57,570	57,208	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	224,544	223,263	13
Total Operation and Maintenance Expenses	659,529	673,420	
Other Operating Expenses			
Depreciation Expense (403)	165,068	165,245	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	193,510	191,810	16
Total Other Operating Expenses	358,578	357,055	
Total Operating Expenses	1,018,107	1,030,475	
NET OPERATING INCOME	359,848	355,246	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,755	124,561	475,178	4
Commercial	352	80,022	230,057	5
Industrial	6	9,370	21,825	6
Total Metered Sales to General Customers (461)	3,113	213,953	727,060	
Private Fire Protection Service (462)	58		39,412	7
Public Fire Protection Service (463)	1		405,543	8
Other Sales to Public Authorities (464)	70	47,282	127,663	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	47	513	12
Total Sales of Water	3,243	261,282	1,300,191	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	405,491	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	52	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	405,543	
Forfeited Discounts (470):		
Customer late payment charges	3,422	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,422	
Miscellaneous Service Revenues (471):		
SERVICE FEE	4	7
Total Miscellaneous Service Revenues (471)	4	
Rents from Water Property (472):		
LEASES FOR ANTENNAS PLACED ON WATER TOWERS	44,733	8
Total Rents from Water Property (472)	44,733	
Interdepartmental Rents (473):		
SEWER PORTION OF RENT FOR MAINTENANCE SHOP	3,600	9
Total Interdepartmental Rents (473)	3,600	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,340	10
Other (specify):		
MISC. FEES (NSF CHECKS, LAWN METER SERVICE FEES, ETC.)	16,665	11
Total Other Water Revenues (474)	26,005	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	7,406	7,761	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	75,413	66,421	17
Pumping Labor and Expenses (624)	68,735	69,255	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	21,141	22,341	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	5,852	6,572	22
Maintenance of Structures and Improvements (631)	8,177	6,170	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	493	190	25
Total Pumping Expenses	187,217	178,710	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	5,740	6,572	26
Chemicals (641)	20,830	20,289	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	25,770	24,410	28
Miscellaneous Expenses (643)	1,992	1,848	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	5,740	6,572	31
Maintenance of Structures and Improvements (651)	3,464	2,161	32
Maintenance of Water Treatment Equipment (652)	345	1,627	33
Total Water Treatment Expenses	63,881	63,479	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	5,740	6,572	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	8,261	6,690	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	18,241	16,348	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	7,314	8,199	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	37,723	64,499	43
Maintenance of Transmission and Distribution Mains (673)	29,998	30,622	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	8,516	7,815	46
Maintenance of Meters (676)	3,981	1,729	47
Maintenance of Hydrants (677)	6,543	8,286	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	126,317	150,760	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	5,949	6,572	50
Meter Reading Labor (902)	13,173	13,120	51
Customer Records and Collection Expenses (903)	38,448	36,883	52
Uncollectible Accounts (904)		633	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	57,570	57,208	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	74,884	70,209	56
Office Supplies and Expenses (921)	7,976	6,705	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	3,275	2,982	59
Property Insurance (924)	7,587	7,193	60
Injuries and Damages (925)	6,716	5,289	61
Employee Pensions and Benefits (926)	119,285	122,985	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,048	2,708	65
Rents (931)	1,080	1,080	66
Maintenance of General Plant (932)	1,693	4,112	67
Total Administrative and General Expenses	224,544	223,263	
Total Operation and Maintenance Expenses	659,529	673,420	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		173,331	171,407	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,163	4,950	2
Net property tax equivalent		168,168	166,457	
Social Security		23,889	23,878	3
PSC Remainder Assessment		1,453	1,475	4
Other (specify): NONE			0	5
Total tax expense		193,510	191,810	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208306				3
County tax rate	mills		4.500591				4
Local tax rate	mills		9.607041				5
School tax rate	mills		10.647748				6
Voc. school tax rate	mills		1.972349				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.936035				10
Less: state credit	mills		1.396929				11
Net tax rate	mills		25.539106				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.607041				14
Combined School Tax Rate	mills		12.620097				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.227138				17
Total Tax Rate	mills		26.936035				18
Ratio of Local and School Tax to Total	dec.		0.825182				19
Total tax net of state credit	mills		25.539106				20
Net Local and School Tax Rate	mills		21.074417				21
Utility Plant, Jan. 1	\$	8,724,491	8,724,491				22
Materials & Supplies	\$	23,714	23,714				23
Subtotal	\$	8,748,205	8,748,205				24
Less: Plant Outside Limits	\$	181,950	181,950				25
Taxable Assets	\$	8,566,255	8,566,255				26
Assessment Ratio	dec.		0.960127				27
Assessed Value	\$	8,224,693	8,224,693				28
Net Local & School Rate	mills		21.074417				29
Tax Equiv. Computed for Current Year	\$	173,331	173,331				30
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	173,331					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	583		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	8,395		3
Total Intangible Plant	8,978	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	902		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	160,267		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	26,795		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	187,964	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	161,044		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,470		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,005		20
Total Pumping Plant	505,519	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,085		21
Structures and Improvements (331)	95,326		22
Water Treatment Equipment (332)	23,922		23
Total Water Treatment Plant	121,333	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			583	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			8,395	3
Total Intangible Plant	0	0	8,978	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			902	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			160,267	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			26,795	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	187,964	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			161,044	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			331,470	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,005	20
Total Pumping Plant	0	0	505,519	
WATER TREATMENT PLANT				
Land and Land Rights (330)			2,085	21
Structures and Improvements (331)			95,326	22
Water Treatment Equipment (332)			23,922	23
Total Water Treatment Plant	0	0	121,333	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,230		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	472,106		26
Transmission and Distribution Mains (343)	3,025,822	29,986	27
Fire Mains (344)	0		28
Services (345)	379,574	5,416	29
Meters (346)	494,302	24,274	30
Hydrants (348)	256,179	1,160	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,645,213	60,836	
GENERAL PLANT			
Land and Land Rights (389)	150		33
Structures and Improvements (390)	33,977		34
Office Furniture and Equipment (391)	35,078	1,988	35
Computer Equipment (391.1)	62,028	5,352	36
Transportation Equipment (392)	152,993	18,500	37
Stores Equipment (393)	32		38
Tools, Shop and Garage Equipment (394)	10,459		39
Laboratory Equipment (395)	3,386		40
Power Operated Equipment (396)	50,378	6,091	41
Communication Equipment (397)	4,828		42
SCADA Equipment (397.1)	137,902		43
Miscellaneous Equipment (398)	27,308	744	44
Other Tangible Property (399)	0		45
Total General Plant	518,519	32,675	
Total utility plant in service directly assignable	5,987,526	93,511	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,987,526	93,511	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			17,230	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			472,106	26
Transmission and Distribution Mains (343)	664		3,055,144	27
Fire Mains (344)			0	28
Services (345)	8		384,982	29
Meters (346)	13,627		504,949	30
Hydrants (348)			257,339	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	14,299	0	4,691,750	
GENERAL PLANT				
Land and Land Rights (389)			150	33
Structures and Improvements (390)			33,977	34
Office Furniture and Equipment (391)			37,066	35
Computer Equipment (391.1)			67,380	36
Transportation Equipment (392)			171,493	37
Stores Equipment (393)			32	38
Tools, Shop and Garage Equipment (394)			10,459	39
Laboratory Equipment (395)			3,386	40
Power Operated Equipment (396)			56,469	41
Communication Equipment (397)			4,828	42
SCADA Equipment (397.1)			137,902	43
Miscellaneous Equipment (398)	606		27,446	44
Other Tangible Property (399)			0	45
Total General Plant	606	0	550,588	
Total utility plant in service directly assignable	14,905	0	6,066,132	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	14,905	0	6,066,132	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	105,153		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	110,687		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	215,840	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			105,153 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			110,687 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	215,840
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	337,597		26
Transmission and Distribution Mains (343)	1,670,230	81,854	27
Fire Mains (344)	0		28
Services (345)	364,259	2,584	29
Meters (346)	16,000		30
Hydrants (348)	133,039	11,630	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,521,125	96,068	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,736,965	96,068	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,736,965	96,068	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			337,597 26
Transmission and Distribution Mains (343)			1,752,084 27
Fire Mains (344)			0 28
Services (345)	0		366,843 29
Meters (346)			16,000 30
Hydrants (348)			144,669 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,617,193
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,833,033
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,833,033

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	87,396	2.90%	4,648	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	4,866	1.80%	482	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	92,262		5,130	
PUMPING PLANT				
Structures and Improvements (321)	149,916	3.20%	5,153	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	309,400	4.40%	14,585	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,004	4.40%	0	15
Total Pumping Plant	472,320		19,738	
WATER TREATMENT PLANT				
Structures and Improvements (331)	95,326	3.20%	0	16
Water Treatment Equipment (332)	11,011	6.00%	1,435	17
Total Water Treatment Plant	106,337		1,435	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	274,198	1.90%	8,970	19
Transmission and Distribution Mains (343)	638,083	1.30%	39,526	20
Fire Mains (344)	0			21
Services (345)	199,701	2.90%	11,086	22
Meters (346)	244,387	5.50%	27,480	23
Hydrants (348)	88,699	2.20%	5,649	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					92,044	4
315					0	5
316					5,348	6
317					0	7
	0	0	0	0	97,392	
321				(56,782)	98,287	8
322					0	9
323					0	10
324					0	11
325				(74,161)	249,824	12
326					0	13
327					0	14
328					13,004	15
	0	0	0	(130,943)	361,115	
331					95,326	16
332					12,446	17
	0	0	0	0	107,772	
341					0	18
342				(111,407)	171,761	19
343	664			(197,891)	479,054	20
344					0	21
345	8			(90,251)	120,528	22
346	13,627				258,240	23
348				(26,035)	68,313	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,445,068		92,711	
GENERAL PLANT				
Structures and Improvements (390)	11,299	2.90%	985	26
Office Furniture and Equipment (391)	35,078	5.80%	1,998	27
Computer Equipment (391.1)	22,003	26.70%	17,276	28
Transportation Equipment (392)	70,317	13.30%	21,578	29
Stores Equipment (393)	32	5.80%	0	30
Tools, Shop and Garage Equipment (394)	7,644	5.80%	607	31
Laboratory Equipment (395)	1,204	5.80%	196	32
Power Operated Equipment (396)	45,503	7.50%	3,099	33
Communication Equipment (397)	4,828	15.00%	0	34
SCADA Equipment (397.1)	54,284	9.20%	12,687	35
Miscellaneous Equipment (398)	20,701	5.80%	1,588	36
Other Tangible Property (399)	0			37
Total General Plant	272,893		60,014	
Total accum. prov. directly assignable	2,388,880		179,028	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,388,880		179,028	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>14,299</u>	<u>0</u>	<u>0</u>	<u>(425,584)</u>	<u>1,097,896</u>	
390					12,284	26
391					37,076	27
391.1					39,279	28
392					91,895	29
393					32	30
394					8,251	31
395					1,400	32
396					48,602	33
397					4,828	34
397.1					66,971	35
398	606				21,683	36
399					0	37
	<u>606</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>332,301</u>	
	<u>14,905</u>	<u>0</u>	<u>0</u>	<u>(556,527)</u>	<u>1,996,476</u>	
					0	38
	<u>14,905</u>	<u>0</u>	<u>0</u>	<u>(556,527)</u>	<u>1,996,476</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	60,148	3.20%	3,365	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	79,030	4.40%	4,870	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	139,178		8,235	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	117,821	1.90%	6,414	19
Transmission and Distribution Mains (343)	218,642	1.30%	22,245	20
Fire Mains (344)	0			21
Services (345)	100,767	2.90%	10,601	22
Meters (346)	440	5.50%	880	23
Hydrants (348)	28,800	2.20%	3,055	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					63,513	8
322					0	9
323					0	10
324					0	11
325					83,900	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	147,413	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					124,235	19
343					240,887	20
344					0	21
345	0				111,368	22
346					1,320	23
348					31,855	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	466,470		43,195
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	605,648		51,430
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	605,648		51,430

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	509,665
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	657,078
					0 38
	0	0	0	0	657,078

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			23,947	23,947	1
February			25,243	25,243	2
March			25,325	25,325	3
April			26,038	26,038	4
May			25,216	25,216	5
June			26,278	26,278	6
July			25,580	25,580	7
August			23,792	23,792	8
September			29,181	29,181	9
October			28,780	28,780	10
November			25,325	25,325	11
December			25,179	25,179	12
Total annual pumpage	0	0	309,884	309,884	
Less: Water sold				261,282	13
Volume pumped but not sold				48,602	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				3,290	16
Volume related to equipment/system malfunction				350	17
Non-utility volume NOT included in water sales				150	18
Total volume not sold but accounted for				3,790	19
Volume pumped but unaccounted for				44,812	20
Percent of water lost				14%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,537	23
Date of maximum: 10/11/2004					24
Cause of maximum:					25
Water towers had both been emptied and refilled during 2004. This was the date of refilling one of the towers.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				595	26
Date of minimum: 12/25/2004					27
Total KWH used for pumping for the year				974,600	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 1909 - VALLEY ROAD	No. 2	1,000	9	800	Yes	1
WELL - 1932 - VALLEY ROAD	No. 3	927	12	1,520	Yes	2
WELL - 1968 - CAMP STREET	No. 4	966	12	1,200	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 4-A	WELL # 4-B	1
Location	VALLEY ROAD	CAMP STREET	CAMP STREET	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	FRANKLIN	FAIRBANKS	FAIRBANKS	5
Year Installed	1999	1968	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	950	950	8
Pump Motor or Standby Engine Mfr	J-LINE	G.E.	WAUKESHA	9
Year Installed	1999	1968	1968	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	100	200	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	VALLEY ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	WORTHINGTON			18
Year Installed	1936			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	900			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1936			23
Type	ELECTRIC			24
Horsepower	125			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1950	1993	1988	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	208	183	50	9
				10
Total capacity in gallons (actual)	500,000	400,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000	2.0000	2.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	34,751	0	692	0	34,059	1
P	D	4.000	24	0	0	0	24	2
M	D	6.000	62,975	0	0	0	62,975	3
P	D	6.000	11,918	0	0	0	11,918	4
M	D	8.000	37,954	0	0	0	37,954	5
P	D	8.000	26,054	322	0	0	26,376	6
M	D	10.000	22,568	0	0	0	22,568	7
M	S	10.000	690	0	0	0	690	8
M	T	10.000	4,380	0	0	0	4,380	9
P	D	10.000	5,661	0	0	0	5,661	10
M	D	12.000	25,151	0	0	0	25,151	11
P	D	12.000	23,172	2,675	0	0	25,847	12
P	T	12.000	2,280	0	0	0	2,280	13
P	S	16.000	36	0	0	0	36	14
Total Within Municipality			257,614	2,997	692	0	259,919	
P	D	10.000	4,398	0	0	0	4,398	15
Total Outside of Municipality			4,398	0	0	0	4,398	
Total Utility			262,012	2,997	692	0	264,317	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	822	0	3	0	819		1
M	0.750	1,670	0	0	0	1,670	5	2
M	1.000	263	14	0	0	277	42	3
M	1.250	20	0	0	0	20		4
M	1.500	14	0	0	0	14		5
M	2.000	16	1	0	0	17		6
M	4.000	20	0	0	0	20		7
M	6.000	21	0	0	0	21		8
M	8.000	24	1	0	0	25	15	9
Total Utility		2,870	16	3	0	2,883	62	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,470	22	0	0	3,492	83	1
0.750	43	2	0	0	45	0	2
1.000	67	0	0	0	67	1	3
1.250	0	0	0	0	0	0	4
1.500	51	2	0	0	53	40	5
2.000	53	1	0	0	54	48	6
3.000	38	0	0	0	38	0	7
4.000	8	1	0	0	9	0	8
Total:	3,730	28	0	0	3,758	172	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,731	224	1	11	0	525	3,492	1
0.750	26	14	0	0	0	5	45	2
1.000	11	37	0	12	0	7	67	3
1.250	0	0	0	0	0	0	0	4
1.500	0	30	2	4	0	17	53	5
2.000	0	35	3	11	0	5	54	6
3.000	0	9	1	25	0	3	38	7
4.000	0	1	0	6	0	2	9	8
Total:	2,768	350	7	69	0	564	3,758	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7	0			7	1
Within Municipality	452	6			458	2
Total Fire Hydrants	459	6	0	0	465	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	465
Number of distribution system valves end of year:	785
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

\$11,232 - lawn meter base charge for 2004

\$1,424 - reconnection fees

\$4,009 - miscellaneous service fees - NSF check fee, etc.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 672 - In 2003, we made the final entry for the Furnace Street Tower painting amortization in the amount of \$62,518.03. In 2004, we made the first entry for the Industry Park Water Tower painting amortization in the amount of \$23,160.00. This explains the decrease in account 672.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

Account 346 includes autoreading equipment along with the meters. The retirement amount listed is for the old equipment which was replaced in 2004.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 391 - This account is fully depreciated - an adjustment will be made to this account in 2005.

If Adjustments for any account are nonzero, please explain.

Accounts 321, 325, 342, 343, 345 & 348 - The adjustment column reflects entries for accumulated depreciation on Contributed Plant - Regulatory Liability.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

322' - 8" pvc main was for 2004 construction/replacement of main and financed by the Utility.

2675' - 12" pvc main was financed by contributions in aid of construction for extension to Southwest Health Center.

Explain all reported Adjustments.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

11 - 1" services were financed by application of schedule Cz-1.

3 - 1" services were part of the 2004 construction/replacement and financed by the Utility.

1 - 2" service was financed by application of schedule Cz-1.

1 - 8" service was financed by contributions in aid of construction for Southwest Health Center.

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Our recently hired utility superintendent has reviewed our meter testing program and is working on a meter testing/replacement program to be implemented in 2005.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No, the recently hired utility superintendent is implementing a schedule in 2005 for testing of the station meters to assure that the station meters are tested every 2 years.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,155,946	1,166,712	1
Total Sewage Operating Revenues	1,155,946	1,166,712	
Other Operating Revenues			
Forfeited Discounts (631)	5,116	5,455	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	8,514	20,067	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	13,630	25,522	
Total Operating Revenues	1,169,576	1,192,234	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	349,569	346,766	8
Maintenance Expenses (831-834)	69,178	75,634	9
Customer Accounting & Collection Expenses (840-843)	44,516	44,481	10
Administrative and General Expenses (850-857)	288,230	279,528	11
Total Operation and Maintenance Expenses	751,493	746,409	
Other Operating Expenses			
Depreciation Expense (403)	241,082	250,482	12
Amortization Expense (404)	0	0	13
Taxes (408)	33,956	33,497	14
Total Other Operating Expenses	275,038	283,979	
Total Operating Expenses	1,026,531	1,030,388	
NET OPERATING INCOME	143,045	161,846	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,751	122,649	674,022	5
Commercial Revenues	352	74,672	295,797	6
Industrial Revenues	6	15,650	39,689	7
Revenues from Public Authorities	70	43,007	145,638	8
Total Measured Service to General Customers (622)	3,179	255,978	1,155,146	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	1	187	800	12
 Total Sewage Operating Revenues	 3,180	 256,165	 1,155,946	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
DAIRY (SWISS VALLEY FARMS)	6,873	894	343	0	1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	5,116	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	5,116	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISC. FEES (NSF CHECKS, SERVICE FEES, ETC.)	8,514	6
Total Miscellaneous Operating Revenues (635)	8,514	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	203,679	205,647	1
Power and Fuel for Pumping (821)	53,506	47,193	2
Power and Fuel for Aeration Equipment (822)	21,198	18,037	3
Chlorine (823)	617	2,380	4
Phosphorous Removal Chemicals (824)	22,157	23,880	5
Sludge Conditioning Chemicals (825)	293	5,758	6
Other Chemicals for Sewage Treatment (826)	1,169	0	7
Other Operating Supplies and Expenses (827)	30,750	31,444	8
Transportation Expenses (828)	16,200	12,427	9
Rents (829)		0	10
Total Operation Expenses	349,569	346,766	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	19,210	38,551	11
Maintenance of Collection System Pumping Equipment (832)	7,213	3,401	12
Maintenance of Treatment and Disposal Plant Equipment (833)	26,184	20,959	13
Maintenance of General Plant Structures and Equipment (834)	16,571	12,723	14
Total Maintenance Expenses	69,178	75,634	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	31,825	31,220	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	12,691	12,631	17
Uncollectible Accounts (843)	0	630	18
Total Customer Accounting & Collection Expenses	44,516	44,481	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	74,884	70,140	19
Office Supplies and Expenses (851)	9,062	6,932	20
Outside Services Employed (852)	3,275	3,179	21
Insurance Expense (853)	24,961	22,250	22
Employees Pensions and Benefits (854)	136,533	136,469	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	34,835	35,878	25
Rents (857)	4,680	4,680	26
Total Administrative and General Expenses	288,230	279,528	
Total Operation and Maintenance Expenses	751,493	746,409	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		27,341	27,072	1
Local and School Tax Equivalent on Meters Charged by Water Department		5,163	4,950	2
PSC Remainder Assessment		1,452	1,475	3
Other (specify): NONE			0	4
Total tax expense		33,956	33,497	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	8,068		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	725	1,232	6
Collecting Mains and Accessories (313)	1,446,096	11,230	7
Interceptor Mains and Accessories (314)	138,941		8
Force Mains (315)	62,792		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,656,622	12,462	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	9,500		12
Receiving Wells (322)	57,537		13
Electric Pumping Equipment (323)	74,965		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	142,002	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,671		17
Structures and Improvements (331)	1,089,264		18
Preliminary Treatment Equipment (332)	111,206		19
Primary Treatment Equipment (333)	307,939		20
Secondary Treatment Equipment (334)	1,010,842	4,349	21
Advanced Treatment Equipment (335)	933,710	3,467	22
Chlorination Equipment (336)	154,718		23
Sludge Treatment and Disposal Equipment (337)	1,007,808	915	24
Plant Site Piping (338)	470,483		25
Flow Metering and Monitoring Equipment (339)	33,174	2,085	26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			8,068	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	60		1,897	6
Collecting Mains and Accessories (313)	740		1,456,586	7
Interceptor Mains and Accessories (314)			138,941	8
Force Mains (315)			62,792	9
Other Collecting System Equipment (316)			0	10
Total Collection System	800	0	1,668,284	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			9,500	12
Receiving Wells (322)			57,537	13
Electric Pumping Equipment (323)			74,965	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	142,002	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			11,671	17
Structures and Improvements (331)			1,089,264	18
Preliminary Treatment Equipment (332)			111,206	19
Primary Treatment Equipment (333)			307,939	20
Secondary Treatment Equipment (334)	3,774		1,011,417	21
Advanced Treatment Equipment (335)	2,250		934,927	22
Chlorination Equipment (336)			154,718	23
Sludge Treatment and Disposal Equipment (337)		(15,042)	993,681	24
Plant Site Piping (338)			470,483	25
Flow Metering and Monitoring Equipment (339)	4,000		31,259	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	15,865		27
Other Treatment and Disposal Plant Equipment (341)	13,844		28
Total Treatment and Disposal Plant	5,160,524	10,816	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	6,826		30
Office Furniture and Equipment (372)	38,291		31
Computer Equipment (372.1)	61,238	4,095	32
Transportation Equipment (373)	30,036		33
Other General Equipment (379)	173,758	372	34
Other Tangible Property (390)	0		35
Total General Plant	310,149	4,467	
Total utility plant in service directly assignable	7,269,297	27,745	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	7,269,297	27,745	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			15,865	27
Other Treatment and Disposal Plant Equipment (341)			13,844	28
Total Treatment and Disposal Plant	10,024	(15,042)	5,146,274	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			6,826	30
Office Furniture and Equipment (372)			38,291	31
Computer Equipment (372.1)	376		64,957	32
Transportation Equipment (373)			30,036	33
Other General Equipment (379)	171		173,959	34
Other Tangible Property (390)			0	35
Total General Plant	547	0	314,069	
Total utility plant in service directly assignable	11,371	(15,042)	7,270,629	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	11,371	(15,042)	7,270,629	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	293,344	682	6
Collecting Mains and Accessories (313)	3,201,892	87,503	7
Interceptor Mains and Accessories (314)	113,042		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,608,278	88,185	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	785,450		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	229,000		20
Secondary Treatment Equipment (334)	810,000		21
Advanced Treatment Equipment (335)	556,440		22
Chlorination Equipment (336)	21,710		23
Sludge Treatment and Disposal Equipment (337)	242,000		24
Plant Site Piping (338)	344,080		25
Flow Metering and Monitoring Equipment (339)	2,803		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			294,026	6
Collecting Mains and Accessories (313)			3,289,395	7
Interceptor Mains and Accessories (314)			113,042	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	3,696,463	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			785,450	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			229,000	20
Secondary Treatment Equipment (334)			810,000	21
Advanced Treatment Equipment (335)			556,440	22
Chlorination Equipment (336)			21,710	23
Sludge Treatment and Disposal Equipment (337)			242,000	24
Plant Site Piping (338)			344,080	25
Flow Metering and Monitoring Equipment (339)			2,803	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	7,486		28
Total Treatment and Disposal Plant	2,998,969	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	6,270		30
Office Furniture and Equipment (372)	9,520		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	5,620		34
Other Tangible Property (390)	0		35
Total General Plant	21,410	0	
Total utility plant in service directly assignable	6,628,657	88,185	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	6,628,657	88,185	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			7,486 28
Total Treatment and Disposal Plant	0	0	2,998,969
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			6,270 30
Office Furniture and Equipment (372)			9,520 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			5,620 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	21,410
Total utility plant in service directly assignable	0	0	6,716,842
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	6,716,842

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,673	10	2	25	2,706	47	1
Sewer	6.000	148	0	0	0	148	15	2
Sewer	8.000	1	1	0	0	2	0	3
Total Utility		2,822	11	2	25	2,856	62	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	710	0	0	0	710	1
6.000	73,030	0	420	0	72,610	2
8.000	141,675	420	0	0	142,095	3
10.000	10,625	2,246	0	0	12,871	4
12.000	6,645	0	0	0	6,645	5
15.000	15,506	0	0	0	15,506	6
18.000	220	0	0	0	220	7
24.000	1,391	0	0	0	1,391	8
Total Utility	249,802	2,666	420	0	252,048	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 831 - lower than 2003 due to no sewer televising expense and associated labor related to that expense for resolving the problem areas.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Adjustments for any account are nonzero, please explain.

Account 337 - projections for work on WWTP projects were lower than anticipated.

Sewer Services (Page S-11)

Explain all reported Adjustments.

This is to adjust for sewer services (contributed) in 2002. They had not previously been put into the totals.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

10 - 4" laterals were financed by application of schedule Cz-1.

1 - 8" lateral was financed by contributions in aid of construction for Southwest Health Center.

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

420' - 8" main installed as part of 2004 construction/replacement and financed by the Utility.

2246' - 10" main was financed by contributions in aid of construction for Southwest Health Center.
